



Accounting and Information
Management Division

The Comptroller General of the United States recently issued *Government Auditing Standards: Amendment No. 1, Documentation Requirements When Assessing Control Risk at Maximum for Controls Significantly Dependent Upon Computerized Information Systems*, which is the first amendment to the 1994 revision of *Government Auditing Standards* (the Yellow Book). Amendment No. 1 was issued as a separate document to be used in conjunction with the 1994 version of the Yellow Book. The document incorporates the new language into existing sections of the Yellow Book that were amended and also contains as an appendix a strike-out version of the text to highlight where changes occurred. In addition, the Government Auditing Standards Internet page (www.gao.gov/govaud/ybk01.htm) contains a new electronic version of the Yellow Book which codifies the amendments made by incorporating changes resulting from the issuance of the new standard.

1. How convenient to use do you find the printed format of Amendment No. 1?

1 2 3 4 5

< Very inconvenient to use ----- Very convenient to use>

2. How convenient to use do you find the new electronic version of the Yellow Book which incorporates the amendments?

1 2 3 4 5

< Very inconvenient to use ----- Very convenient to use> _____ Have not accessed

3. Please provide any thoughts on what would make the format of future amendments easier to use.

4. Please identify your affiliation.

_____ Federal Auditor _____ State Auditor _____ Local Auditor
_____ Practitioner _____ Academic _____ Professional Association
_____ User of Government Audits _____ Other (Please specify) _____

Your assistance is appreciated. If you would like to discuss your comments further with us, please include your name and phone number.

/signed/

Jeffrey C. Steinhoff
Acting Assistant Comptroller General

Please mail comments to: Government Auditing Standards, U.S. General Accounting Office, 441 G Street NW, Room 5089, Washington, DC 20548. Alternatively, your comments can be faxed to us at (202) 512-9193 or e-mailed to us at **YELLOWBOOK@GAO.GOV**